

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
September 5th, 2017

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska on Tuesday, the 5th, day of September, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Assessor Terra Riggs and County Attorney D. Eugene Garner. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News. Board agendas are posted on the County's website www.hitchcockcounty.ne.gov. Notice of the meeting and availability of the agenda were given to the Chair and all members of the Board. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the September 5th, 2017 Agenda noting that the *Changes in Assessed Value* statues referenced on said agenda (Agenda Item #4) were incorrect. The correct statue is NEB. REV. STAT. §77-1507; and 2. Approval of the August 7th, 2017 meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Nichols, and Wertz. Motion carried.

Darrell and Iris Roths joined the meeting.

Assessor Riggs advised as to a change in assessed value on parcel identification number 440045479.

Member McDonald moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on property parcel identification number 440045479. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "A" of these minutes.

Chair McDonald opened the public hearing at 11:35 a.m. on the written complaint filed by Darrell and Iris Roths in relation to the Hitchcock County Assessor's rejection of homestead exemption application on parcel 440045479. Assessor Riggs advised as to Form 458V, Certificate of Average Assessed Value of Single-Family Residential Property within Hitchcock County. Attorney Garner advised as to the exemptions relating to homesteads and as to NEB. REV. STAT. §77-3516, §77-3505.02, §77-3507, and §77-3506.03. Mr. Roths advised as to the combining of the two parcels in March of 2017. Mr. Roths inquired as to the Marshall and Swift mass appraisal costing system and Attorney Garner and Assessor Riggs advised as to the same. The board took evidence pertinent to such complaint and the matter was submitted.

Chair McDonald closed the public hearing at 12:02 p.m.

After having held a public hearing and after having reviewed the written complaint of applicants Darrell and Iris Roths, member Wertz moved to make the following findings relating the request of the applicants for review pursuant to NEB. REV. STAT. §77-3519 and finds that based on the evidence provided,

- (1) that the assessed value of the homestead is \$136,755;
- (2) that the average assessed value of a single family residence in Hitchcock County for 2017, as certified by the County Assessor is \$55,759;
- (3) that the maximum value pursuant to NEB. REV. STAT. §77-3505.02 is \$111,518; and
- (4) that the assessed value of the homestead exceeds the maximum value by more than \$20,000.

Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, McDonald, and Wertz. Motion carried.

Member Nichols moved that the rejection by the Hitchcock County Assessor for the application for homestead exemption filed by Darrell and Iris Roths be affirmed and that homestead exemption for 2017 be denied. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

Chair McDonald advised the applicants as to the right to appeal under NEB. REV. STAT. §77-3519.

Member Wertz moved to adjourn Board of Equalization at 12:15 p.m. Member Nichols seconded the motion and the following members voted in favor of the motion. Nichols, McDonald, and Wertz. Motion carried.

ATTEST:

Scott McDonald, Chair

Margaret M. Pollmann, County Clerk

SEAL